

Date signed February 23, 2006

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MARYLAND  
at Greenbelt



In Re:

**Ella M. Kohlheim**

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**Debtor.**

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*Paul Mannes*  
PAUL MANNES

U. S. BANKRUPTCY JUDGE

**MEMORANDUM OF DECISION**

This bankruptcy case under chapter 7 was before the court on the Debtor's objection to the Trustee's application to retain James H. Brandon, CPA. The objection was based upon the Debtor's perception that her personal accountant could handle the needs of the chapter 7 Trustee far more economically than could Mr. Brandon. The court notes that Mr. Brandon has considerable experience in the field of federal taxation of bankruptcy estate, an arcane segment of the Internal Revenue Code.

The Debtor, speaking through her husband, recited the substantial suffering and damage that they have suffered during the progress of this bankruptcy case originally filed under chapter 11 and later converted to a case under chapter 7. While the court sympathizes with the Kohlheims' plight, the fact is that chapter 7 is the **liquidation** chapter of the Bankruptcy Code. The Trustee's duty is to liquidate the assets of the bankruptcy estate and distribute them among Debtor's unsecured creditors subject to the priority provisions of the Bankruptcy Code. The Trustee's choice of professionals should not be upset absent cause, which cause is not found here.

The court observes that, despite the substantial payments made to counsel for the Debtor, the Kohlheims have no understanding of their rights and responsibilities. The most obvious

explanation for this situation is that counsel has failed to explained their situation to them. Had he done so, for example, they would have been spared the expense and aggravation of the hearing held on Mr. Brandon's employment.

An appropriate order will be entered on the Trustee's application.

cc: Ella M. Kohlheim, 16201 Bald Eagle School Road, Brandywine, MD 20613  
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**End of Memorandum of Decision**